

Fiscal 2004 USSGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

USSGL Account			USSGL Account Attributes Adjusted Trial Balances					Implementation To Be Determined
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	Treasury Account Main Code
1010	Fund Balance With Treasury	D						
1110	Undeposited Collections	D	N				Y	
1120	Imprest Funds	D	N					
1130	Funds Held by the Public	D	N					
1190	Other Cash	D	N					
1195	Other Monetary Assets	D	N					
1200	Foreign Currency	D	N					
1310	Accounts Receivable	D	Y	Y			Y	Y
1319	Allowance for Loss on Accounts Receivable	C	Y	Y			Y	Y
1320	Employment Benefit Contributions Receivable	D	Y	Y				Y
1325	Taxes Receivable	D	N				Y	
1329	Allowance for Loss on Taxes Receivable	C	N				Y	
1330	Receivable for Transfers of Currently Invested Balances	D	F	Y				Y
1335	Expenditure Transfers Receivable	D	F	Y				Y
1340	Interest Receivable	D	Y	Y			Y	Y
1349	Allowance for Loss on Interest Receivable	C	Y	Y			Y	Y
1350	Loans Receivable	D	Y	Y				Y
1359	Allowance for Loss on Loans Receivable	C	Y	Y				Y
1360	Penalties, Fines, and Administrative Fees Receivable	D	Y	Y			Y	Y
1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	C	Y	Y			Y	Y
1399	Allowance for Subsidy	C	N					
1410	Advances to Others	D	Y	Y				Y
1450	Prepayments	D	Y	Y				Y
1511	Operating Materials and Supplies Held for Use	D	N					
1512	Operating Materials and Supplies Held in Reserve for Future Use	D	N					
1513	Operating Materials and Supplies- Excess, Obsolete, and Unserviceable	D	N					
1514	Operating Materials and Supplies Held for Repair	D	N					
1519	Operating Materials and Supplies - Allowance	C	N					
1521	Inventory Purchased for Resale	D	N					
1522	Inventory Held in Reserve for Future Sale	D	N					
1523	Inventory Held for Repair	D	N					
1524	Inventory - Excess, Obsolete, and Unserviceable	D	N					
1525	Inventory - Raw Materials	D	N					
1526	Inventory - Work-in-Process	D	N					
1527	Inventory - Finished Goods	D	N					
1529	Inventory - Allowance	C	N					
1531	Seized Monetary Instruments	D	N					
1532	Seized Cash Deposited	D	N					
1541	Forfeited Property Held for Sale	D	N					
1542	Forfeited Property Held for Donation or Use	D	N					
1549	Forfeited Property - Allowance	C	N					
1551	Foreclosed Property	D	N					
1559	Foreclosed Property - Allowance	C	N					

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1561	Commodities Held Under Price Support and Stabilization Support Programs	D	N					
1569	Commodities - Allowance	C	N					
1571	Stockpile Materials Held in Reserve	D	N					
1572	Stockpile Materials Held for Sale	D	N					
1591	Other Related Property	D	N					
1599	Other Related Property - Allowance	C	N					
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y				Y
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	C	F	Y				Y
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y				Y
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	D	F	Y				Y
1618	Market Adjustment - Investments	D	Y	Y				Y
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y				Y
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	C	Y	Y				Y
1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y				Y
1623	Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities	D	Y	Y				Y
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y				Y
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	C	F	Y				Y
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	D	F	Y				Y
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	D	F	Y				Y
1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	C	F	Y				Y
1690	Other Investments	D	Y	Y				Y
1711	Land and Land Rights	D	N					
1712	Improvements to Land	D	N					
1719	Accumulated Depreciation on Improvements to Land	C	N					
1720	Construction-in-Progress	D	N					
1730	Buildings, Improvements, and Renovations	D	N					
1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	C	N					
1740	Other Structures and Facilities	D	N					

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1749	Accumulated Depreciation on Other Structures and Facilities	C	N					
1750	Equipment	D	N					
1759	Accumulated Depreciation on Equipment	C	N					
1810	Assets Under Capital Lease	D	N					
1819	Accumulated Depreciation on Assets Under Capital Lease	C	N					
1820	Leasehold Improvement	D	N					
1829	Accumulated Amortization on Leasehold Improvements	C	N					
1830	Internal-Use Software	D	N					
1832	Internal-Use Software in Development	D	N					
1839	Accumulated Amortization on Internal-Use Software	C	N					
1840	Other Natural Resources	D	N					
1849	Allowance for Depletion	C	N					
1890	Other General Property, Plant, and Equipment	D	N					
1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	C	N					
1921	Receivable from Appropriations	D	F	Y			Y	Y
1990	Other Assets	D	Y	Y				Y
2110	Accounts Payable	C	Y	Y			Y	Y
2120	Disbursements in Transit	C	Y	Y				Y
2130	Contract Holdbacks	C	Y	Y				Y
2140	Accrued Interest Payable	C	Y	Y				Y
2150	Payable for Transfers of Currently Invested Balances	C	F	Y				Y
2155	Expenditure Transfers Payable	C	F	Y				Y
2160	Entitlement Benefits Due and Payable	C	N					
2170	Subsidy Payable to the Financing Account	C	F	Y				Y
2179	Contra Liability for Subsidy Payable to the Financing Account	D	F	Y				Y
2180	Loan Guarantee Liability	C	N					
2190	Other Accrued Liabilities	C	Y	Y				Y
2210	Accrued Funded Payroll and Leave	C	N					
2211	Withholdings Payable	C	N					
2213	Employer Contributions and Payroll Taxes Payable	C	Y	Y				Y
2215	Other Post-Employment Benefits Due and Payable	C	Y	Y				Y
2216	Pension Benefits Due and Payable to Beneficiaries	C	N					
2217	Benefit Premiums Payable to Carriers	C	N					
2218	Life Insurance Benefits Due and Payable to Beneficiaries	C	N					
2220	Unfunded Leave	C	N					
2225	Unfunded FECA Liability	C	F	Y				Y
2290	Other Unfunded Employment Related Liability	C	Y	Y				Y
2310	Advance From Others	C	Y	Y				Y
2320	Deferred Credits	C	Y	Y				Y
2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	C	Y	Y				Y
2510	Principal Payable to the Bureau of the Public Debt	C	F	Y				Y

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			Adjusted Trial Balances					To Be Determined
No.	USSGL Account Title	Normal Bal. Ind.	Federal/ NonFederal	Trading Partner	Exchange/ Nonexch.	Budget Subfunction	Custodial/ Noncust.	Treasury Account Main Code
2520	Principal Payable to the Federal Financing Bank	C	F	Y				Y
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y				Y
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y				Y
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	C	Y	Y				Y
2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	D	Y	Y				Y
2540	Participation Certificates	C	Y	Y				Y
2590	Other Debt	C	Y	Y				Y
2610	Actuarial Pension Liability	C	N					
2620	Actuarial Health Insurance Liability	C	N					
2630	Actuarial Life Insurance Liability	C	N					
2650	Actuarial FECA Liability	C	N					
2690	Other Actuarial Liabilities	C	N					
2910	Prior Liens Outstanding on Acquired Collateral	C	N					
2920	Contingent Liabilities	C	N					
2940	Capital Lease Liability	C	Y	Y				Y
2950	Liability for Subsidy Related to Undisbursed Loans	C	F	Y				Y
2960	Accounts Payable From Canceled Appropriations	C	Y	Y				Y
2970	Resources Payable to Treasury	C	F	Y			Y	Y
2980	Custodial Liability	C	Y	Y			S	
2990	Other Liabilities	C	Y	Y				
2995	Estimated Cleanup Cost Liability	C	N					
3100	Unexpended Appropriations - Cumulative	C						
3101	Unexpended Appropriations - Appropriations Received	C						
3102	Unexpended Appropriations - Transfers-In	C	F	Y				Y
3103	Unexpended Appropriations - Transfers-Out	D	F	Y				Y
3106	Unexpended Appropriations - Adjustments	C						
3107	Unexpended Appropriations - Used	D						
3108	Unexpended Appropriations - Prior-Period Adjustments - Restated	D						
3109	Unexpended Appropriations - Prior-Period Adjustments - Not Restated	D						
3310	Cumulative Results of Operations	C						
5100	Revenue from Goods Sold	C	Y	Y	X	Y		Y
5109	Contra Revenue for Goods Sold	D	Y	Y	X	Y		Y
5200	Revenue from Services Provided	C	Y	Y	X	Y		Y
5209	Contra Revenue for Services Provided	D	Y	Y	X	Y		Y
5310	Interest Revenue - Other	C	Y	Y	Y	Y	Y	Y
5311	Interest Revenue - Investments	C	Y	Y	X	Y	Y	Y
5312	Interest Revenue - Borrowings/Loans	C	Y	Y	X	Y	Y	Y
5317	Contra Revenue for Interest Revenue - Loans Receivable	D	N		X	Y	Y	

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5318	Contra Revenue for Interest Revenue - Investments	D	N		X	Y	Y	
5319	Contra Revenue for Interest Revenue - Other	D	Y	Y	Y	Y	Y	Y
5320	Penalties, Fines, and Administrative Fees Revenue	C	Y	Y	Y	Y	Y	Y
5329	Contra Revenue for Penalties, Fines, and Administrative Fees	D	Y	Y	Y	Y	Y	Y
5400	Benefit Program Revenue	C	Y	Y	Y	Y		Y
5409	Contra Revenue for Benefit Program Revenue	D	Y	Y	Y	Y		Y
5500	Insurance and Guarantee Premium Revenue	C	N		X	Y		
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	D	N		X	Y		
5600	Donated Revenue - Financial Resources	C	N		T			
5609	Contra Revenue for Donations - Financial Resources	D	N		T			
5610	Donated Revenue - Nonfinancial Resources	C	N		T			
5619	Contra Donated Revenue - Nonfinancial Resources	D	N		T			
5700	Expended Appropriations	C						
5708	Expended Appropriations - Prior-Period Adjustments - Restated	C						
5709	Expended Appropriations - Prior-Period Adjustments - Not Restated	C						
5720	Financing Sources Transferred In Without Reimbursement	C	F	Y				Y
5730	Financing Sources Transferred Out Without Reimbursement	D	F	Y				Y
5740	Appropriated Earmarked Receipts Transferred In	C	F	Y				Y
5745	Appropriated Earmarked Receipts Transferred Out	D	F	Y				Y
5750	Expenditure Financing Sources - Transfers-In	C	F	Y				Y
5755	Nonexpenditure Financing Sources - Transfers-In	C	F	Y				Y
5760	Expenditure Financing Sources - Transfers-Out	D	F	Y				Y
5765	Nonexpenditure Financing Sources - Transfers-Out	D	F	Y				Y
5780	Imputed Financing Sources	C	F	Y				Y
5790	Other Financing Sources	C	F	Y				Y
5799	Adjustment of Appropriations Used	D						
5800	Tax Revenue Collected	C	Y	Y	T		Y	Y
5801	Tax Revenue Accrual Adjustment	C	Y	Y	T		Y	Y
5809	Contra Revenue for Taxes	D	Y	Y	T		Y	Y
5890	Tax Revenue Refunds	D	Y	Y	T		Y	Y
5900	Other Revenue	C	Y	Y	Y	Y	Y	Y
5909	Contra Revenue for Other Revenue	D	Y	Y	Y	Y	Y	Y
5990	Collections for Others	D	Y	Y	Y	Y	S	Y
5991	Accrued Collections for Others	D	Y	Y	Y	Y	S	Y
6100	Operating Expenses/Program Cost	D	Y	Y		Y		Y
6190	Contra Bad Debt Expense - Incurred for Others	C	Y	Y		Y		Y
6199	Adjustment to Subsidy Expense	C	N			Y		

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6310	Interest Expenses on Borrowing from the Bureau of the Public Debt and /or the Federal Financing Bank	D	F	Y		Y		Y
6320	Interest Expenses on Securities	D	Y	Y		Y		Y
6330	Other Interest Expenses	D	Y	Y		Y	Y	Y
6400	Benefit Expense	D	Y	Y		Y		Y
6500	Cost of Goods Sold	D	N			Y		
6600	Applied Overhead	C	N			Y		
6610	Cost Capitalization Offset	C	N			Y		
6710	Depreciation, Amortization, and Depletion	D	N			Y		
6720	Bad Debt Expense	D	Y	Y		Y		Y
6730	Imputed Costs	D	F	Y		Y		Y
6790	Other Expenses Not Requiring Budgetary Resources	D	Y	Y		Y		Y
6800	Future Funded Expenses	D	Y	Y		Y		Y
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	D	F	Y		Y		Y
6900	Nonproduction Costs	D	Y	Y		Y		Y
7110	Gains on Disposition of Assets - Other	C	N		Y	Y		
7111	Gains on Disposition of Investments	C	Y	Y	Y			Y
7112	Gains on Disposition of Borrowings	C	F	Y	Y			Y
7180	Unrealized Gains	C	Y	Y	Y			Y
7190	Other Gains	C	Y	Y	Y	Y		Y
7210	Losses on Disposition of Assets - Other	D	N		Y	Y		
7211	Losses on Disposition of Investments	D	Y	Y	Y			Y
7212	Losses on Disposition of Borrowings	D	F	Y	Y			Y
7280	Unrealized Losses	D	Y	Y	Y			Y
7290	Other Losses	D	Y	Y	Y	Y		Y
7300	Extraordinary Items	C	N			Y		
7400	Prior-Period Adjustments - Not Restated	C	Y	Y				Y
7401	Prior-Period Adjustments - Restated	C	Y	Y				Y
7500	Distribution of Income - Dividend	D	Y	Y	Y	Y		Y
7600	Changes in Actuarial Liability	D	N			Y		
8801	Offset for Purchases of Capitalized Assets	C	Y	Y				Y
8802	Purchases of Capitalized Assets	D	Y	Y				Y

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ADDITIONAL INFORMATION:			
1/ For a description of USSGL account attributes, see the "FACTS I USSGL Account Attribute Definitions" in this section.			
2/ "Y" in any attribute column indicates that the FACTS I user must provide a value/domain for the attribute. Trading Partner is required with an "F" Federal/NonFederal attribute. See Note 5 for valid attribute values/domains.			
3/ A blank space in any attribute column indicates that the FACTS I user should not provide an attribute value/domain.			
4/ Shaded areas indicate that the correct attribute value/domain for the USSGL account will be automatically provided by FACTS I.			
5/ Attribute values/domains are listed below:			
<u>Attribute</u>	<u>Domain</u>		<u>Domain Description</u>
Budget Subfunction	nnn		3-digit budget functional classification subfunction
Capitalized Acquisition	F		Federal
	N		NonFederal
Custodial/Noncustodial	S		Custodial
	A		Noncustodial
Debit/Credit	C		Credit
	D		Debit
Exchange/Nonexchange	X		Exchange Revenue
	T		Nonexchange Revenue
Federal/NonFederal	F		Federal
	N		NonFederal
Trading Partner	nn		2-digit Treasury Department Code, required with Federal attribute
Treasury Account Main Code	nnnn		4-digit FAST code required with Federal and Trading Partner attributes

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